IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 9TH OCTOBER 2007 / 17TH ASWINA 1929

WP(C).No. 29884 of 2007(G)

PETITIONER:

M/S KOVALAM HOTELS LIMITED,
KOVALAM- 695 527,
REPRESENTED BY ITS FINANCIAL CONTROLLER B.KANNAN,
S/O LATE R.BALASUBRAMONIN, AGED 53 YEARS,
RESIDING AT POORNIMA, KAITHAMUKKU,
THIRUVANANTHAPURAM.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

1. **THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE), DEPARTMENT OF COMMERCIAL TAXES, PUBLIC OFFICE BUILDINGS, C BLOCK, THIRUVANANTHAPURAM- 695 033.**

2. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, THIRUVANANTHAPURAM.**

3. **M/S UNION BANK OF INDIA, THIRUVANANTHAPURAM MAIN BRANCH, THIRUVANANTHAPURAM.**

4. **THE INTELLIGENCE OFFICER, SQUAD NO.I, DEPARTMENT OF COMMERCIAL TAXES, REVENUE COMPLEX, C BLOCK, THIRUVANANTHAPURAM - 695 033.**

BY GOVERNMENT PLEADER SRI. K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KSS

ANTONY DOMINIC,J.

W.P (C) No. 29884 of 2007

Dated this the 9th October, 2007

J U D G M E N T

Exhibit-P1 is an order imposing penalty on the petitioner against which he has filed Exhibit-P4 appeal and Exhibit-P5 stay petition. Although Exhibit-P6 application for advancing the hearing also was filed nothing has been done. While the appeal and stay petition are pending, attempt is being made to invoke Exhibit-P3 Bank Guarantee.

2. It is submitted that the Bank Guarantee is valid till 6.3.2008. Now that the amount covered by ExhibitP1 is secured by a Bank Guarantee, it is only fair that Exhibit-P4 appeal shall be decided expeditiously.

3. Accordingly, I dispose of this writ petition directing the 2nd respondent to consider and pass orders on Exhibit-P4, within one month from today. In the mean time further proceedings for invoking Exhibit-P2 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 2nd respondent, for compliance.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007